

MISSOURI DEPARTMENT OF REVENUE **2014 FORM MO-1040P**
MISSOURI INDIVIDUAL INCOME TAX RETURN AND
PROPERTY TAX CREDIT CLAIM/
PENSION EXEMPTION—SHORT FORM

SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER		
NAME (LAST)	(FIRST)	M.I.	JR, SR	
SPOUSE'S (LAST)	(FIRST)	M.I.	JR, SR	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REP., ETC.)				
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)		APT. NUMBER	COUNTY OF RESIDENCE	
CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE	PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE. AGE 62 THROUGH 64 AGE 65 OR OLDER BLIND 100% DISABLED NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> YOURSELF <input type="checkbox"/> YOURSELF <input type="checkbox"/> YOURSELF <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE <input type="checkbox"/> SPOUSE <input type="checkbox"/> SPOUSE <input type="checkbox"/> SPOUSE <input type="checkbox"/> SPOUSE	
You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 24. See the instructions for a list of Trust Fund Codes. <div style="display: flex; justify-content: space-around; align-items: center;"> </div>				
INCOME	1. Federal Adjusted Gross Income from your 2014 federal return (See worksheet on page 8.)		<div style="display: flex; justify-content: space-between;"> <div> 1Y 00 </div> <div> 1S 00 </div> </div>	
	2. Any state income tax refund included in your 2014 federal adjusted gross income.		<div style="display: flex; justify-content: space-between;"> <div> 2Y — </div> <div> 2S — </div> </div>	
	3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.		<div style="display: flex; justify-content: space-between;"> <div> 3Y = </div> <div> 3S = </div> </div>	
	4. TOTAL MISSOURI ADJUSTED GROSS INCOME — Add both numbers on Line 3 and enter here.		<div style="display: flex; justify-content: space-between;"> <div> 4 00 </div> </div>	
	5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)		<div style="display: flex; justify-content: space-between;"> <div> 5Y % </div> <div> 5S % </div> </div>	
DEDUCTIONS AND TAXABLE INCOME	6. Mark your filing status box below and enter the appropriate exemption amount on Line 6. <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 </div> <div> <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500 </div> </div>		<div style="display: flex; justify-content: space-between;"> <div> 6 </div> <div> 00 </div> </div>	
	7. Tax from federal return (Do not enter amount from your Forms W-2 — NOT federal tax withheld.) 00 → Single—maximum of \$5,000; Married filing combined—maximum of \$10,000		<div style="display: flex; justify-content: space-between;"> <div> 7 + </div> <div> 00 </div> </div>	
	8. Missouri Standard or Itemized Deduction <div style="display: flex;"> <div style="flex: 1;"> Taxpayers Under Age 65 Single \$6,200 Married Filing Combined \$12,400 Married Filing Separate \$6,200 Head of Household \$9,100 Qualifying Widow(er) \$12,400 </div> <div style="flex: 1;"> Taxpayers Age 65 or Older Single \$7,750 Married Filing Combined and YOU are Age 65 or Older \$13,600 Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older \$14,800 Married Filing Separate \$7,400 Head of Household \$10,650 Qualifying Widow(er) \$13,600 </div> </div>		<div style="display: flex; justify-content: space-between;"> <div> 8 + </div> <div> 00 </div> </div>	
	9. Number of dependents from Federal Form 1040 or 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.) x \$1,200		<div style="display: flex; justify-content: space-between;"> <div> 9 + </div> <div> 00 </div> </div>	
	10. Pension exemption (Complete worksheet on page 17 or 21 of the instructions.) Attach worksheet, a copy of federal return, Forms W-2P and 1099-R.		<div style="display: flex; justify-content: space-between;"> <div> 10 + </div> <div> 00 </div> </div>	
	11. Long-term care insurance deduction		<div style="display: flex; justify-content: space-between;"> <div> 11 + </div> <div> 00 </div> </div>	
	12. TOTAL DEDUCTIONS — Add Lines 6 through 11.		<div style="display: flex; justify-content: space-between;"> <div> 12 = </div> <div> 00 </div> </div>	
	13. Missouri Taxable Income — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.		<div style="display: flex; justify-content: space-between;"> <div> 13 </div> <div> 00 </div> </div>	

PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.					
SECTION A	1. Missouri adjusted gross income from Form MO-1040P, Line 4.....	1		00	
	2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.....	2		00	
	3. Subtract Line 2 from Line 1.....	3		00	
	4. Select the appropriate filing status and enter amount on Line 4. Married filing combined - \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000.	4		00	
	5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0.	5		00	
		Y - YOURSELF		S - SPOUSE	
	6. Taxable pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b.	6Y		00 6S	00
	7. Amount from Line 6 or \$36,442 (maximum social security benefit), whichever is less.	7Y		00 7S	00
	8. If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0.....	8Y		00 8S	00
	9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0.	9Y		00 9S	00
	10. Add amounts on Lines 9Y and 9S.....	10			00
11. Total public pension , subtract Line 5, from Line 10. If Line 5 is greater than Line 10, enter \$0.....	11			00	
PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by a private source.					
SECTION B	1. Missouri adjusted gross income from Form MO-1040P, Line 4.	1		00	
	2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.	2		00	
	3. Subtract Line 2 from Line 1.....	3		00	
	4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widow(er): \$25,000; Married Filing Separate: \$16,000.	4		00	
	5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0.	5		00	
		Y - YOURSELF		S - SPOUSE	
	6. Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b.	6Y		00 6S	00
	7. Amounts from Line 6Y and 6S or \$6,000, whichever is less.....	7Y		00 7S	00
	8. Add Lines 7Y and 7S.....	8			00
	9. Total private pension , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0.....	9			00
	SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on Form MO-1040P. Age limit does not apply to social security disability deduction.				
SECTION C	1. Missouri adjusted gross income from Form MO-1040P, Line 4.	1		00	
	2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined - \$100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000.	2		00	
	3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0.	3		00	
		Y - YOURSELF		S - SPOUSE	
	4. Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.	4Y		00 4S	00
	5. Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b.	5Y		00 5S	00
	6. Amount from Line(s) 4Y or 5Y, and 4S or 5S.....	6Y		00 6S	00
	7. Add Lines 6Y and 6S.....	7			00
	8. Total social security/social security disability , subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0.	8			00
	MILITARY PENSION CALCULATION				
	SECTION D	1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b.	1		00
2. Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b.		2		00	
3. Divide Line 1 by Line 2 (Round to whole number).		3		%	
4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0.		4		00	
5. Subtract Line 4 from Line 1.....		5		00	
6. Total military pension , multiply Line 5 by 75%.		6		00	
TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION					
SECTION E	Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040P, Line 10.	TOTAL EXEMPTION		00	

Missouri Itemized Deductions

- Complete this section only if you itemized deductions on your federal return. (See the information on pages 6 and 7.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.

1. Total federal itemized deductions from Federal Form 1040, Line 40	1		00
2. 2014 Social security tax - (Yourself)	2		00
3. 2014 Social security tax - (Spouse)	3		00
4. 2014 Railroad retirement tax - Tier I and Tier II (Yourself)	4		00
5. 2014 Railroad retirement tax - Tier I and Tier II (Spouse)	5		00
6. 2014 Medicare tax.	6		00
7. 2014 Self-employment tax.	7		00
8. TOTAL - Add Lines 1 through 7.	8		00
9. State and local income taxes - from Federal Schedule A, Line 5, or see worksheet below.	9		00
10. Earnings taxes included in Line 9.	10		00
11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 8 from worksheet below.	11		00
12. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 11 from Line 8. Enter here and on Form MO-1040P, Line 8.	12		00

Note: If Line 12 is less than your federal standard deduction, see information on pages 6 & 7.

Worksheet For Net State Income Taxes of Missouri Itemized Deductions, Line 11

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$305,050 if married filing combined or qualifying widow(er), \$279,650 if head of household, \$254,200 if single or claimed as a dependent, or \$152,525 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-9 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-9 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1		00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See Federal Schedule A instructions.)	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5.	4		00
5. Subtract Line 4 from Line 3.	5		00
6. Divide Line 5 by Line 1.	6		%
7. Multiply Line 2 by Line 6.	7		00
8. Subtract Line 7 from Line 5. Enter here and on Missouri Itemized Deductions, Line 11 above.	8		00

2014 TAX CHART

If Missouri taxable income from Form-1040P, Line 15, is less than \$9,000, use the chart to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at <http://dor.mo.gov/personal/individual/>.

If the Missouri taxable income is:	The tax is:
\$0 to \$99	\$0
At least \$100 but not over \$1,000	1½% of the Missouri taxable income
Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000	\$35 plus 2½% of excess over \$2,000
Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000	\$90 plus 3½% of excess over \$4,000
Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000	\$165 plus 4½% of excess over \$6,000
Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000	\$260 plus 5½% of excess over \$8,000
Over \$9,000	\$315 plus 6% of excess over \$9,000

FIGURING TAX
ON \$9,000 OR LESS

Example: If Line 15 is \$3,090, the tax would be computed as follows: \$60 + \$2.70 (3% of \$90) = \$62.70. The whole dollar amount to enter on Line 16 would be \$63.

FIGURING TAX
OVER \$9,000

	Yourselves	Spouse	Example
Missouri taxable income (Line 15)	\$	\$	\$ 12,000
Subtract \$9,000	– \$ 9,000	– \$ 9,000	– \$ 9,000
Difference	= \$	= \$	= \$ 3,000
Multiply by 6%	x 6%	x 6%	x 6%
Tax on income over \$9,000	= \$	= \$	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$	= \$	= \$ 495

If more than \$9,000,
tax is \$315 PLUS
6% of excess over
\$9,000.
Round to nearest
whole dollar and enter
on Form MO-1040P,
Line 16.

A separate tax must be computed for you and your spouse.